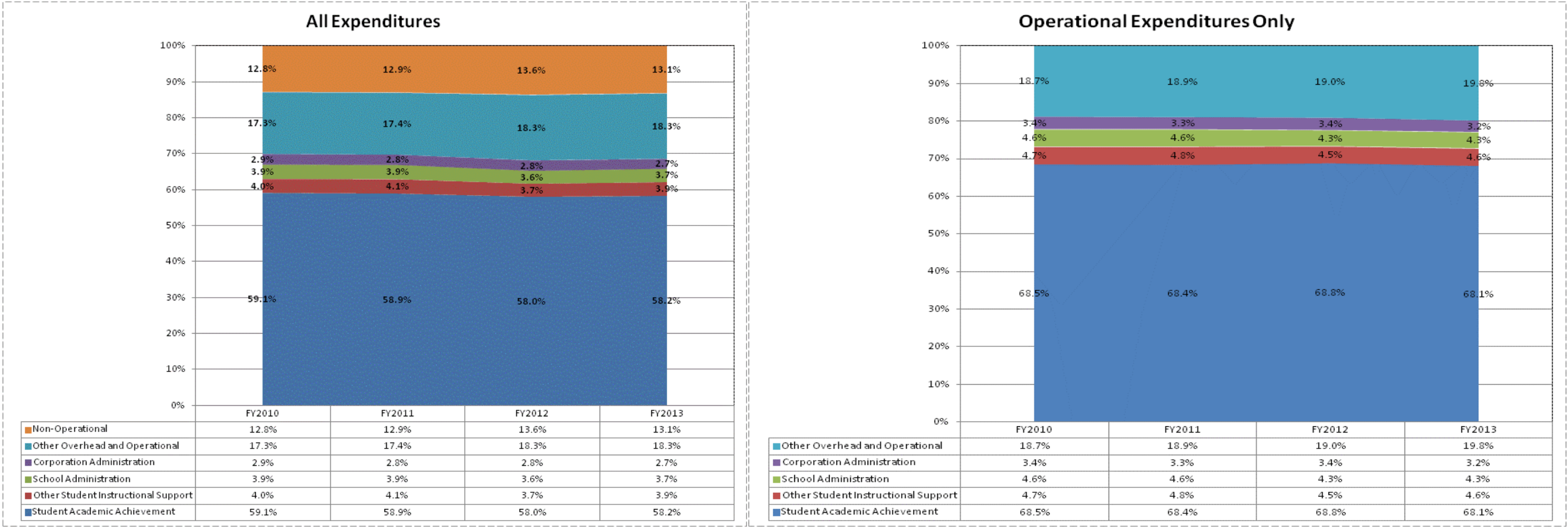


School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Vigo County School Corp (8030)

Vigo County School Corp (8030)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$83,235,192	58.1%	\$91,956,415	58.6%	\$91,315,468	58.0%	\$86,955,140	58.2%
Student Instructional Support	\$10,448,828	7.3%	\$12,349,876	7.9%	\$11,506,834	7.3%	\$11,360,259	7.6%
Overhead and Operational	\$28,752,624	20.1%	\$32,427,145	20.7%	\$33,314,304	21.2%	\$31,405,001	21.0%
Nonoperational	\$20,844,495	14.5%	\$20,163,504	12.9%	\$21,371,262	13.6%	\$19,574,707	13.1%
Grand Total	\$143,281,139		\$156,896,940		\$157,507,868		\$149,295,107	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	65.4%	66.5%	65.3%	65.9%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Vigo County School Corp (8030)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$290,970	\$978,285	\$1,473,434	\$1,906,394	> 500%	95%	29%
11100 Regular Programs; Elementary	\$18,181,657	\$25,796,910	\$24,328,372	\$23,851,984	31%	-8%	-2%
11200 Regular Programs; Middle/Junior High	\$9,782,633	\$13,438,813	\$13,564,315	\$13,301,478	36%	-1%	-2%
11300 Regular Programs; High School	\$9,817,856	\$14,194,354	\$13,797,716	\$13,821,398	41%	-3%	0%
11430 Vocational Education; Distributive Education	\$49,701	\$85,252	\$89,219	\$91,544	84%	7%	3%
11440 Vocational Education; Health Occupations	\$180,995	\$171,804	\$105,062	\$113,484	-37%	-34%	8%
11450 Vocational Education; Consumer and Homemaking	\$738,596	\$1,111,884	\$1,142,958	\$938,793	27%	-16%	-18%
11470 Vocational Education; Business Education	\$355,565	\$554,076	\$679,994	\$606,534	71%	9%	-11%
11490 Vocational Education; Industrial Education B	\$1,313,463	\$1,910,486	\$1,789,730	\$1,673,377	27%	-12%	-7%
11590 Other Vocational Education Programs	\$82,609	\$121,699	\$121,283	\$81,064	-2%	-33%	-33%
11630 Regular Programs; Alternative Education Programs; High School	\$487,538	\$831,670	\$893,224	\$862,098	77%	4%	-3%
11910 Other Regular Programs; Competency Testing	\$6,493	\$15,553	\$13,815	\$12,441	92%	-20%	-10%
12110 Gifted And Talented; Gifted and Talented	\$526,126	\$483,553	\$403,487	\$562,288	7%	16%	39%
12210 Mental Disabilities; Mild Mental Disabilities	\$1,810,237	\$2,941,966	\$2,800,518	\$2,574,600	42%	-12%	-8%
12220 Mental Disabilities; Moderate Mental Disabilities	\$1,016,104	\$1,447,798	\$1,354,446	\$1,306,134	29%	-10%	-4%
12230 Mental Disabilities; Severe Mental Disabilities	\$553,374	\$544,106	\$687,001	\$667,462	21%	23%	-3%
12310 Physical Impairment; Orthopedic Impairment	\$353,970	\$403,115	\$454,597	\$481,791	36%	20%	6%
12320 Physical Impairment; Multiple Disabilities	\$7,244	\$11,079	\$11,914	\$12,260	69%	11%	3%
12330 Physical Impairment; Visual Impairment	\$57,830	\$81,009	\$82,037	\$112,799	95%	39%	37%
12340 Physical Impairment; Hearing Impairment	\$56,949	\$85,859	\$88,139	\$79,867	40%	-7%	-9%
12350 Physical Impairment; Homebound	\$173,755	\$197,194	\$92,732	\$51,392	-70%	-74%	-45%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$915,769	\$1,045,401	\$942,797	\$997,592	9%	-5%	6%
12520 Culturally Different; Compensatory	\$128,956	\$209,025	\$77,299	\$87,496	-32%	-58%	13%
12610 Learning Disability	\$2,542,479	\$3,891,276	\$4,030,326	\$3,677,790	45%	-5%	-9%
12710 Equal Opportunity At Risk	\$110,591	\$1,146	\$34,525	\$26,213	-76%	> 500%	-24%
12810 Special Education Preschool	\$0	\$0	\$720,500	\$0	N/A	N/A	-100%
12900 Other Special Programs	\$6,990,296	\$8,904,997	\$10,806,970	\$9,707,969	39%	9%	-10%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$179,229	\$267,022	\$112,004	\$86,270	-52%	-68%	-23%
13200 Adult/Continuing Education Programs; Advanced Adult Education	\$73,931	\$36,573	\$4,379	\$5,810	-92%	-84%	33%
13300 Adult/Continuing Education Programs; Occupational Programs	\$51,672	\$18,208	\$5,984	\$2,251	-96%	-88%	-62%
13600 Adult/Continuing Education Programs; Special Interest Programs	\$928	\$593	\$0	\$0	-100%	-100%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$2,162	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$0	\$0	\$0	\$3,388	N/A	N/A	N/A
14300 Summer School Programs; High School	\$207,720	\$234,878	\$137,265	\$114,350	-45%	-51%	-17%
16200 Preventive Remediation	\$770,389	\$654,742	\$260,327	\$103,796	-87%	-84%	-60%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$853,875	\$849,750	\$0	\$421,438	-51%	-50%	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,316,466	\$1,373,630	\$956,474	\$885,690	-33%	-36%	-7%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$1,075,051	\$1,602,264	\$1,850,805	\$1,247,850	16%	-22%	-33%
17900 Payments to Other Governmental Units Within State; Other	\$0	\$25,000	\$25,000	\$0	N/A	-100%	-100%
22110 Improvement of Instruction; Service Area Direction	\$1,294,761	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$2,634,304	\$2,833,923	\$2,461,477	N/A	-7%	-13%
22220 Library/Media Services; School Library	\$1,903,208	\$2,567,272	\$2,269,356	\$2,232,474	17%	-13%	-2%
22230 Library/Media Services; Audiovisual	\$103,169	\$155,487	\$86,304	\$87,291	-15%	-44%	1%
22290 Library/Media Services; Other Educational Media Services	\$17,676	\$8,353	\$8,160	\$9,987	-43%	20%	22%
22360 Instruction, Related Technology; Network Support	\$244,178	\$0	\$0	\$0	-100%	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$18,918	\$155,930	\$12,820	N/A	-32%	-92%
25510 Textbooks for Rent or Resale; Direction of Rental Service	\$74,839	\$72,430	\$127,092	\$108,056	44%	49%	-15%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$1,659,718	\$1,974,924	\$1,896,053	\$1,565,951	-6%	-21%	-17%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$170	\$1,594	\$0	\$0	-100%	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$3,765,894	\$0	\$0	\$0	N/A	N/A	N/A

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2012 - June 2013**  
**Vigo County School Corp (8030)**

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
<b>Student Academic Achievement Total</b>	<b>\$70,124,633</b>	<b>\$91,956,415</b>	<b>\$91,315,468</b>	<b>\$86,955,140</b>	<b>24%</b>	<b>-5%</b>	<b>-5%</b>
<b>Student Instructional Support</b>							
21110 Attendance and Social Work Services; Service Area Direction	\$333,835	\$490,921	\$378,567	\$420,383	26%	-14%	11%
21130 Attendance and Social Work Services; Social Work Services	\$113	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$2,498,413	\$3,508,297	\$3,145,364	\$2,994,176	20%	-15%	-5%
21290 Guidance Services; Other Guidance Services	\$8,439	\$11,183	\$4,640	\$8,023	-5%	-28%	73%
21340 Health Services; Nurse Services	\$622,313	\$834,724	\$787,612	\$790,713	27%	-5%	0%
21390 Health Services; Other Health Services	\$3,629	\$4,924	\$10,332	\$8,958	147%	82%	-13%
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$1,050,043	\$1,522,900	\$1,574,086	\$1,657,256	58%	9%	5%
24100 Office of The Principal	\$3,973,181	\$5,976,927	\$5,606,232	\$5,480,749	38%	-8%	-2%
<b>Student Instructional Support Total</b>	<b>\$8,489,965</b>	<b>\$12,349,876</b>	<b>\$11,506,834</b>	<b>\$11,360,259</b>	<b>34%</b>	<b>-8%</b>	<b>-1%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$17,809	\$74,220	\$54,865	\$58,676	229%	-21%	7%
23150 Board of Education; Legal Services	\$11,767	\$4,390	\$4,025	\$525	-96%	-88%	-87%
23160 Board of Education; Promotion Expenses	\$9,694	\$8,917	\$8,390	\$8,551	-12%	-4%	2%
23210 Executive Administration; Office of The Superintendent	\$688,804	\$1,092,417	\$1,077,505	\$983,435	43%	-10%	-9%
23230 Executive Administration; Staff Relations and Negotiations	\$44,219	\$112,379	\$109,456	\$94,555	114%	-16%	-14%
23290 Executive Administration; Other Executive Administration Services	\$113,414	\$128,216	\$174,078	\$111,194	-2%	-13%	-36%
25120 Fiscal Services; Service Area Direction	\$528,309	\$450,760	\$466,121	\$428,387	-19%	-5%	-8%
25140 Fiscal Services; Receiving and Disbursing Funds	\$100,935	\$160,273	\$184,995	\$176,527	75%	10%	-5%
25150 Fiscal Services; Payroll Services	\$104,190	\$237,780	\$239,418	\$189,166	82%	-20%	-21%
25191 Other Fiscal Services; Refund of Revenue	\$75,233	\$53,273	\$176,294	\$27,864	-63%	-48%	-84%
25195 Other Fiscal Services; Bank Account Service Charge	\$2,320	\$2,176	\$5,512	\$7,252	213%	233%	32%
25196 Other Fiscal Services; Cash Change	\$1,534	\$1,060	\$1,135	\$970	-37%	-8%	-15%
25199 Other Fiscal Services; Other	\$44,733	\$67,088	\$25,084	\$31,635	-29%	-53%	26%
25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$86,596	\$141,351	\$150,133	\$129,840	50%	-8%	-14%
25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$75,435	\$188,893	\$149,053	\$225,846	199%	20%	52%
25300 Printing, Publishing, and Duplicating Services	\$41,417	\$65,194	-\$2,944	-\$15,311	-137%	-123%	N/A
25400 Planning, Research, Development and Evaluation	\$3,195	\$0	\$0	\$0	-100%	N/A	N/A
25710 Personnel Services; Supervision of Personnel Services	\$411,320	\$574,281	\$538,204	\$481,062	17%	-16%	-11%
25720 Personnel Services; Recruitment and Placement	\$0	\$880	\$474	\$234	N/A	-73%	-51%
25750 Personnel Services; Health Services	\$20	\$799	\$5,403	\$1,420	> 500%	78%	-74%
25790 Personnel Services; Other Professional Services	\$0	\$87,788	\$99,952	\$99,405	N/A	13%	-1%
25810 Administrative Technology Services; Technology Services Supervison And Administra	\$0	\$543,116	\$550,566	\$550,642	N/A	1%	0%
25850 Administrative Technology Services; Network Support	\$0	\$390,162	\$431,633	\$453,397	N/A	16%	5%
25890 Other Technology Services	\$316,673	\$0	\$0	\$0	-100%	N/A	N/A
25910 Judgments	\$0	\$55,290	\$9,600	\$0	N/A	-100%	-100%
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$194,121	\$308,472	\$356,363	\$359,742	85%	17%	1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$9,532,996	\$12,038,092	\$10,721,818	\$10,561,012	11%	-12%	-1%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$52,801	\$492,609	\$335,957	\$292,130	453%	-41%	-13%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$850,750	\$423,973	\$380,268	\$257,627	-70%	-39%	-32%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$10,000	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$1,026,849	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$171,396	\$204,515	\$187,552	\$262,082	53%	28%	40%
26600 Operation and Maintenance of Plant Services; Security Services	\$284,309	\$265,595	\$264,801	\$399,883	41%	51%	51%
26700 Operation and Maintenance of Plant Services; Insurance	\$551,207	\$500,444	\$394,664	\$462,805	-16%	-8%	17%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$6,426	\$28,318	\$21,850	\$19,147	198%	-32%	-12%
27010 Student Transportation; Service Area Direction	\$195,080	\$322,011	\$340,490	\$288,281	48%	-10%	-15%
27100 Student Transportation; Vehicle Operation	\$2,544,941	\$3,208,094	\$3,410,268	\$3,537,625	39%	10%	4%



School Corporation Expenditures by Expenditure Type  
Biannual Financial Report Data July 2012 - June 2013  
Vigo County School Corp (8030)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27200 Student Transportation; Monitoring Services	\$67,114	\$74,586	\$48,962	\$54,906	-18%	-26%	12%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$1,301,394	\$1,660,972	\$1,967,774	\$1,984,758	53%	19%	1%
27400 Student Transportation; Purchase of School Buses	\$1,529,633	\$1,714,553	\$3,523,038	\$1,834,598	20%	7%	-48%
27500 Student Transportation; Insurance on Buses	\$159,143	\$115,190	\$112,313	\$113,770	-29%	-1%	1%
27700 Student Transportation; Contracted Transportation Services	\$79	\$0	\$169	\$246	213%	N/A	46%
27900 Student Transportation; Other Student Transportation Services	\$14,459	\$9,922	\$3,569	\$7,050	-51%	-29%	98%
27910 Student Transportation; Bus Driver Training	\$13,667	\$15,133	\$14,389	\$18,871	38%	25%	31%
31100 Food Services Operations; Service Area Direction	\$1,004,512	\$1,279,691	\$1,402,682	\$1,420,248	41%	11%	1%
31200 Food Services Operations; Food Preparation and Dispensing	\$1,622,407	\$2,217,294	\$2,177,117	\$2,274,424	40%	3%	4%
31400 Food Services Operations; Food Purchases	\$2,205,207	\$2,674,962	\$2,849,839	\$2,869,693	30%	7%	1%
31900 Other Food Services	\$271,639	\$432,019	\$341,471	\$340,832	25%	-21%	0%
Overhead and Operational Total	\$26,287,746	\$32,427,145	\$33,314,304	\$31,405,001	19%	-3%	-6%
Nonoperational							
33400 Athletic Coaches	\$1,170,106	\$1,525,380	\$1,510,055	\$1,431,897	22%	-6%	-5%
33910 High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$42,439	\$61,484	\$52,716	\$47,978	13%	-22%	-9%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$0	\$3,003	N/A	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$493,488	\$164,548	\$1,881,306	\$1,757,033	256%	> 500%	-7%
45100 Building Acquisition, Construction and Improvements	\$5,041,619	\$3,843,633	\$3,971,571	\$3,116,128	-38%	-19%	-22%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$1,471,009	\$2,752,947	\$2,509,135	\$1,612,837	10%	-41%	-36%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$747,623	\$1,027,708	\$887,116	\$939,829	26%	-9%	6%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$346,996	\$214,127	\$463,824	\$234,038	-33%	9%	-50%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$634,215	\$392,805	\$526,967	\$612,962	-3%	56%	16%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$1,998,289	\$1,747,978	\$1,171,957	\$1,207,861	-40%	-31%	3%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$75,638	\$70,727	\$32,540	N/A	-57%	-54%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$200,000	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$0	\$0	\$30,689	\$92,382	N/A	N/A	201%
52200 Debt Services; Interest on Debt; Temporary Loans	\$119,663	\$93,756	\$31,200	\$22,220	-81%	-76%	-29%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$8,267,500	\$8,263,500	\$8,264,000	\$8,264,000	0%	0%	0%
Nonoperational Total	\$20,332,945	\$20,163,504	\$21,371,262	\$19,574,707	-4%	-3%	-8%
Prorated By Fund							
26491 2007 Account Code - PERF	\$1,009,965	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$5,760,982	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$589,614	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$9,783,873	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$40,867	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$860,547	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$18,045,848	\$0	\$0	\$0	N/A	N/A	N/A